

IN THE UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re : Chapter 11
DELPHI CORPORATION, et al., : Case No. 05-44481 (RDD)
Debtors. : (Jointly Administered)
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AFFIDAVIT OF SERVICE

I, Evan Gershbein, being duly sworn according to law, depose and say that I am employed by Kurtzman Carson Consultants, LLC, the Court appointed claims and noticing agent for the Debtors in the above-captioned cases.

On January 31, 2007, I caused to be served the document listed below (i) upon the parties listed on Exhibit A hereto via overnight delivery, (ii) upon the parties listed on Exhibit B hereto via electronic notification and (iii) upon the parties listed on Exhibit C hereto via postage pre-paid U.S. mail:

Application for Order Under 11 U.S.C. Sections 327(e) and 1107(b) and Fed. R. Bankr. P. 2014 Authorizing Employment and Retention of Ivins, Phillips & Barker as Special Pension Benefits Tax Counsel to Debtors Nunc Pro Tunc to November 1, 2006 ("IPB Retention Application") (Docket No. 6784) [a copy of which is attached hereto as Exhibit D]

Dated: February 2, 2007

/s/ Evan Gershbein
Evan Gershbein

Subscribed and sworn to (or affirmed) before me on this 2nd day of February, 2007, by Evan Gershbein, personally known to me or proved to me on the basis of satisfactory evidence to be the person who appeared before me.

Signature: /s/ Shannon J. Spencer

Commission Expires: 6/20/10

EXHIBIT A

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	PARTY / FUNCTION
Brown Rudnick Berlack Israels LLP	Robert J. Stark	Seven Times Square		New York	NY	10036	212-209-4800	Indenture Trustee
Cohen, Weiss & Simon	Bruce Simon	330 W. 42nd Street		New York	NY	10036	212-356-0231	
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Davis, Polk & Wardwell	Donald Bernstein Brian Resnick	450 Lexington Avenue		New York	NY	10017	212-450-4092 212-450-4213	Counsel to Debtor's Postpetition Administrative Agent
Delphi Corporation	Sean Corcoran, Karen Craft	5725 Delphi Drive		Troy	MI	48098	248-813-2000	Debtors
Electronic Data Systems Corp.	Michael Nefkens	5505 Corporate Drive MSIA		Troy	MI	48098	248-696-1729	Creditor Committee Member
Flextronics International	Carrie L. Schiff	305 Interlocken Parkway		Broomfield	CO	80021	303-927-4853	Counsel to Flextronics International
Flextronics International USA, Inc.	Paul W. Anderson	2090 Fortune Drive		San Jose	CA	95131	408-428-1308	Counsel to Flextronics International USA, Inc.
Freescall Semiconductor, Inc.	Richard Lee Chambers, III	6501 William Cannon Drive West	MD: OE16	Austin	TX	78735	512-895-6357	Creditor Committee Member
Fried, Frank, Harris, Shriver & Jacobson	Brad Eric Sheler Bonnie Steingart Vivek Melwani Jennifer L Rodburg Richard J Slivinski	One New York Plaza		New York	NY	10004	212-859-8000	Counsel to Equity Security Holders Committee
FTI Consulting, Inc.	Randall S. Eisenberg	3 Times Square	11th Floor	New York	NY	10036	212-2471010	Financial Advisors to Debtors
General Electric Company	Valerie Venable	9930 Kinsey Avenue		Huntersville	NC	28078	704-992-5075	Creditor Committee Member
Groom Law Group	Lonie A. Hassel	1701 Pennsylvania Avenue, NW		Washington	DC	20006	202-857-0620	Counsel to Employee Benefits
Hodgson Russ LLP	Stephen H. Gross	152 West 57th Street	35th Floor	New York	NY	10019	212-751-4300	Counsel to Hexcel Corporation
Honigman Miller Schwartz and Cohn LLP	Frank L. Gorman, Esq.	2290 First National Building	660 Woodward Avenue	Detroit	MI	48226-3583	313-465-7000	Counsel to General Motors Corporation
Honigman Miller Schwartz and Cohn LLP	Robert B. Weiss, Esq.	2290 First National Building	660 Woodward Avenue	Detroit	MI	48226-3583	313-465-7000	Counsel to General Motors Corporation
Internal Revenue Service	Attn: Insolvency Department, Maria Valerio	290 Broadway	5th Floor	New York	NY	10007	212-436-1038	IRS
Internal Revenue Service	Attn: Insolvency Department	477 Michigan Ave	Mail Stop 15	Detroit	MI	48226	313-628-3648	Michigan IRS
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Law Debenture Trust of New York	Patrick J. Healy	400 Madison Ave	Fourth Floor	New York	NY	10017	212-750-6474	Indenture Trustee
Law Debenture Trust of New York	Daniel R. Fisher	400 Madison Ave	Fourth Floor	New York	NY	10017	212-750-6474	Indenture Trustee
McDermott Will & Emery LLP	David D. Cleary	227 West Monroe Street	Suite 5400	Chicago	IL	60606	312-372-2000	Counsel to Recticel North America, Inc.
McDermott Will & Emery LLP	Jason J. DeJonker	227 West Monroe Street	Suite 5400	Chicago	IL	60606	312-372-2000	Counsel to Recticel North America, Inc.
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McTigue Law Firm	Cornish F. Hitchcock	5301 Wisconsin Ave. N.W.	Suite 350	Washington	DC	20015	202-364-6900	Counsel to Movant Retirees and Proposed Counsel to The Official Committee of Retirees
Mesirow Financial	Leon Szlezinger	666 Third Ave	21st Floor	New York	NY	10017	212-808-8366	UCC Professional
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Northeast Regional Office	Mark Schonfeld, Regional Director	3 World Financial Center	Room 4300	New York	NY	10281	212-336-1100	Securities and Exchange Commission
Office of New York State	Attorney General Eliot Spitzer	120 Broadway		New York City	NY	10271	212-416-8000	New York Attorney General's Office
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O'Melveny & Myers LLP	Tom A. Jerman, Rachel Janger	1625 Eye Street, NW		Washington	DC	20006	202-383-5300	Special Labor Counsel

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Pension Benefit Guaranty Corporation	Jeffrey Cohen	1200 K Street, N.W.	Suite 340	Washington	DC	20005	202-326-4020	Counsel to Pension Benefit Guaranty Corporation
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Shearman & Sterling LLP	Douglas Bartner, Jill Frizzley	599 Lexington Avenue		New York	NY	10022	212-8484000	Local Counsel to the Debtors
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Spencer Fane Britt & Browne LLP	Nicholas Franke	1 North Brentwood Boulevard	Tenth Floor	St. Louis	MO	63105	314-863-7733	Counsel to Movant Retirees and Proposed Counsel to The Official Committee of Retirees
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Togut, Segal & Segal LLP	Albert Togut	One Penn Plaza	Suite 3335	New York	NY	10119	212-594-5000	Conflicts Counsel to the Debtors
Tyco Electronics Corporation	MaryAnn Brereton, Assistant General Counsel	60 Columbia Road		Morristown	NJ	7960	973-656-8365	Creditor Committee Member
United States Trustee	Alicia M. Leonhard	33 Whitehall Street	21st Floor	New York	NY	10004-2112	212-510-0500	Counsel to United States Trustee
Warner Stevens, L.L.P.	Michael D. Warner	1700 City Center Tower II	301 Commerce Street	Fort Worth	TX	76102	817-810-5250	Proposed Conflicts Counsel to the Official Committee of Unsecured Creditors
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COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	PARTY / FUNCTION
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Wilmington Trust Company	Steven M. Cimalore	Rodney Square North	1100 North Market Street	Wilmington	DE	19890	302-636-6058	Creditor Committee Member/Indenture Trustee

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Delphi Corporation
Special Parties

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EXHIBIT B

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General Electric Company	Valerie Venable	9930 Kincey Avenue		Huntersville	NC	28078	704-992-5075	866-585-2386	valerie.venable@ge.com	Creditor Committee Member
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Latham & Watkins LLP	Robert J. Rosenberg	885 Third Avenue		New York	NY	10022	212-906-1370	212-751-4864	robert.rosenberg@lw.com	Counsel to Official Committee of Unsecured Creditors
Law Debenture Trust of New York	Patrick J. Healy	400 Madison Ave	Fourth Floor	New York	NY	10017	212-750-6474	212-750-1361	patrick.healy@lawdeb.com	Indenture Trustee
Law Debenture Trust of New York	Daniel R. Fisher	400 Madison Ave	Fourth Floor	New York	NY	10017	212-750-6474	212-750-1361	daniel.fisher@lawdeb.com	Indenture Trustee
McDermott Will & Emery LLP	David D. Cleary	227 West Monroe Street	Suite 5400	Chicago	IL	60606	312-372-2000	312-984-7700	dcleary@mwe.com	Counsel to Recticel North America, Inc.
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COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	PARTY / FUNCTION
Professional Technologies Services	John V. Gorman	P.O. Box #304		Frankenmuth	MI	48734	989-385-3230	Corporate Secretary for Professional Technologies Services
Republic Engineered Products, Inc.	Joseph Lapinsky	3770 Embassy Parkway		Akron	OH	44333	330-670-3004	Counsel to Republic Engineered Products, Inc.
Ropers, Majeski, Kohn & Bentley	Christopher Norgaard	515 South Flower Street	Suite 1100	Los Angeles	CA	90071	213-312-2000	Counsel to Brembo S.p.A; Bibielle S.p.A.; AP Racing
Sachnoff & Weaver, Ltd	Charles S. Schulman	10 South Wacker Drive	40th Floor	Chicago	IL	60606	312-207-1000	Counsel to Infineon Technologies North America Corporation
Schiff Hardin LLP	William I. Kohn	6600 Sears Tower		Chicago	IL	60066	312-258-5500	Counsel to Means Industries
								Counsel to 975 Opdyke LP; 1401 Troy Associates Limited Partnership; 1401 Troy Associates Limited Partnership c/o Etkin Equities, Inc.; 1401 Troy Associates LP; Brighton Limited Partnership; DPS Information Services, Inc.; Etkin Management Services, Inc. a
Stroock & Stroock & Lavan, LLP	Joseph G. Minias	180 Maiden Lane		New York	NY	10038	212-806-5400	
Traub, Bonaquist & Fox LLP	Maura I. Russell Wendy G. Marcari	655 Third Avenue	21st Floor	New York	NY	10017	212-476-4770	Counsel to SPCP Group LLC
WL Ross & Co., LLC	Oscar Iglesias	600 Lexington Avenue	19th Floor	New York	NY	10022	212-826-1100	Counsel to WL. Ross & Co., LLC

EXHIBIT D

Presentment Date and Time: February 13, 2007 at 4:00 p.m.
Objection Deadline: February 13, 2007 at 2:00 p.m.

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP
333 West Wacker Drive, Suite 2100
Chicago, Illinois 60606
(312) 407-0700
John Wm. Butler, Jr. (JB 4711)
John K. Lyons (JL 4951)
Ron E. Meisler (RM 3026)

- and -

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Thomas J. Matz (TM 5986)

Attorneys for Delphi Corporation, et al.,
Debtors and Debtors-in-Possession

Delphi Legal Information Hotline:
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International: (248) 813-2698

Delphi Legal Information Website:
<http://www.delphidocket.com>

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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	:	
In re	:	Chapter 11
	:	
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05- 44481 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	:	
-----	X	

NOTICE OF PRESENTMENT FOR ORDER UNDER 11 U.S.C. §§ 327(e) AND
1107(b) AND FED. R. BANKR. P. 2014 AUTHORIZING EMPLOYMENT AND
RETENTION OF IVINS, PHILLIPS & BARKER AS SPECIAL PENSION BENEFITS
TAX COUNSEL TO DEBTORS NUNC PRO TUNC TO NOVEMBER 1, 2006

PLEASE TAKE NOTICE that on January 31, 2007, Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases, filed the Application For Order Under 11 U.S.C. §§ 327(e) And 1107(b) And Fed. R. Bankr. P. 2014 Authorizing Employment And Retention Of Ivins, Phillips & Barker As Special Pension Benefits Tax Counsel To Debtors Nunc Pro Tunc To November 1, 2006 (the "Application," attached to this notice as Exhibit A).

PLEASE TAKE FURTHER NOTICE that if timely written objections are filed, served, and received in accordance with this notice, a hearing to consider approval of the Application will be held on February 15, 2007 at 10:00 a.m. (Prevailing Eastern Time) (the "Hearing") before the Honorable Robert D. Drain, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 610, New York, New York, 10004.

PLEASE TAKE FURTHER NOTICE that if no written objections to the Application are timely filed, served, and received, the order filed with the Application and attached to this notice as Exhibit B will be submitted for signature to the Honorable Robert D. Drain, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 610, New York, New York 10004 on February 13, 2007 at 4:00 p.m. (Prevailing Eastern Time).

PLEASE TAKE FURTHER NOTICE that objections, if any, to the Application must (a) be in writing, (b) conform to the Federal Rules of Bankruptcy Procedure, the Local Bankruptcy Rules for the Southern District of New York, and the Amended Eighth Supplemental Order Under 11 U.S.C. §§ 102(1) And 105 And Fed. R. Bankr. P. 2002(m), 9006, 9007, And 9014 Establishing Omnibus Hearing Dates And

Certain Notice, Case Management, And Administrative Procedures, entered by this Court on October 26, 2006, as amended (the "Amended Eighth Supplemental Case Management Order") (Docket No. 5418), (c) be filed with the Bankruptcy Court in accordance with General Order M-242 (as amended) registered users of the Bankruptcy Court's case filing system must file electronically, and all other parties-in-interest must file on a 3.5 inch disk (preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format), (d) be submitted in hard-copy form directly to the chambers of the Honorable Robert D. Drain, United States Bankruptcy Judge, and (e) be served upon (i) Delphi Corporation, 5725 Delphi Drive, Troy, Michigan 48098 (Att'n: General Counsel), (ii) counsel to the Debtors, Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr.), (iii) counsel for the agent under the Debtors' prepetition credit facility, Simpson Thacher & Bartlett LLP, 425 Lexington Avenue, New York, New York 10017 (Att'n: Kenneth S. Ziman), (iv) counsel for the agent under the postpetition credit facility, Davis Polk & Wardwell, 450 Lexington Avenue, New York, New York 10017 (Att'n: Brian Resnick), (v) counsel for the Official Committee Of Unsecured Creditors, Latham & Watkins LLP, 885 Third Avenue, New York, New York 10022 (Att'n: Robert J. Rosenberg and Mark A. Broude), (vi) Ivins, Phillips & Barker, 1700 Pennsylvania Avenue, NW Suite 600, Washington, D.C. 20006 (Att'n: William L. Sollee, Jr.), (vii) counsel for the Official Committee Of Equity Security Holders, Fried Frank, Harris, Shriver & Jacobson LLP, One New York Plaza, New York, New York 10004 (Att'n: Bonnie Steingart), and (viii) the Office of the United States Trustee for the Southern District of New York, 33 Whitehall Street, Suite 2100, New York, New York

10004 (Att'n: Alicia M. Leonhard), in each case so as to be **received** no later than **2:00 p.m. (Prevailing Eastern Time) on February 13, 2007** (the "Objection Deadline").

PLEASE TAKE FURTHER NOTICE that only those objections made as set forth herein and in accordance with the Amended Eighth Supplemental Case Management Order will be considered by the Bankruptcy Court at the Hearing. If no objections to the Application are timely filed and served in accordance with the procedures set forth herein and in the Amended Eighth Supplemental Case Management Order, the Bankruptcy Court may enter an order granting the Application **without further notice**.

Dated: New York, New York
January 31, 2007

SKADDEN, ARPS, SLATE, MEAGHER
& FLOM LLP

By: /s/ John Wm. Butler, Jr.
John Wm. Butler, Jr. (JB 4711)
John K. Lyons (JL 9331)
Ron E. Meisler (RM 3026)
333 West Wacker Drive, Suite 2100
Chicago, Illinois 60606

- and -

By: /s/ Kayalyn A. Marafioti
Kayalyn A. Marafioti (KM 9632)
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Attorneys for Delphi Corporation, et al.,
Debtors and Debtors-in-Possession

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Toll Free: (800) 718-5305
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Delphi Legal Information Website:
<http://www.delphidocket.com>

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----X
: In re : Chapter 11
: :
: :
DELPHI CORPORATION, et al., : Case No. 05-44481 (RDD)
: :
Debtors. : (Jointly Administered)
: :
-----X

APPLICATION FOR ORDER UNDER 11 U.S.C. §§ 327(e) AND 1107(b) AND FED. R.
BANKR. P. 2014 AUTHORIZING EMPLOYMENT AND RETENTION OF
IVINS, PHILLIPS & BARKER AS SPECIAL PENSION BENEFITS TAX COUNSEL TO
DEBTORS NUNC PRO TUNC TO NOVEMBER 1, 2006

("IPB RETENTION APPLICATION")

Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates (the "Affiliate Debtors")¹, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), hereby submit this application (this "Application") for an order under 11 U.S.C. §§ 327(e) and 1107(b) and Fed. R. Bankr. P. 2014 authorizing the employment and retention of Ivins, Phillips & Barker ("IPB") as special pension benefits tax counsel to the Debtors, nunc pro

¹ In addition to Delphi, the following entities are debtors in these related cases: ASEC Manufacturing General Partnership, ASEC Sales General Partnership, Aspire, Inc., Delco Electronics Overseas Corporation, Delphi Automotive Systems (Holding), Inc., Delphi Automotive Systems Global (Holding), Inc., Delphi Automotive Systems Human Resources LLC, Delphi Automotive Systems International, Inc., Delphi Automotive Systems Korea, Inc., Delphi Automotive Systems LLC, Delphi Automotive Systems Overseas Corporation, Delphi Automotive Systems Risk Management Corp., Delphi Automotive Systems Services LLC, Delphi Automotive Systems Tennessee, Inc., Delphi Automotive Systems Thailand, Inc., Delphi China LLC, Delphi Connection Systems, Delphi Diesel Systems Corp., Delphi Electronics (Holding) LLC, Delphi Foreign Sales Corporation, Delphi Integrated Service Solutions, Inc., Delphi International Holdings Corp., Delphi International Services, Inc., Delphi Liquidation Holding Company, Delphi LLC, Delphi Mechatronic Systems, Inc., Delphi Medical Systems Colorado Corporation, Delphi Medical Systems Corporation, Delphi Medical Systems Texas Corporation, Delphi NY Holdings Corporation, Delphi Services Holding Corporation, Delphi Technologies, Inc., DREAL, Inc., Environmental Catalysts, LLC, Exhaust Systems Corporation, Packard Hughes Interconnect Company, Specialty Electronics, Inc., and Specialty Electronics International Ltd.

tunc to November 1, 2006. In support of this Application, the Debtors submit the Declaration And Disclosure Of William L. Sollee, Jr. In Support Of Application For Entry Of Order Under 11 U.S.C. §§ 327(e) And 1107(b) And Fed. R. Bankr. P. 2014 Authorizing Employment And Retention Of Ivins, Phillips & Barker As Special Pension Benefits Tax Counsel To Debtors Nunc Pro Tunc To November 1, 2006, executed on January 31, 2007 (the "Sollee Declaration"), and respectfully represent as follows:

Background

A. The Chapter 11 Filings

1. On October 8 and 14, 2005, Delphi and certain of its U.S. subsidiaries and affiliates filed voluntary petitions in this Court for reorganization relief under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as then amended (the "Bankruptcy Code"). The Debtors continue to operate their businesses and manage their properties as debtors-in-possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. This Court entered orders directing the joint administration of the Debtors' chapter 11 cases.

2. No trustee or examiner has been appointed in the Debtors' cases. On October 17, 2005, the Office of the United States Trustee (the "U.S. Trustee") appointed an official committee of unsecured creditors. On April 28, 2006, the U.S. Trustee appointed an official committee of equity holders.

3. This Court has jurisdiction over this motion pursuant to 28 U.S.C. §§ 157 and 1334. Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409. This matter is a core proceeding under 28 U.S.C. § 157(b)(2).

4. The statutory predicates for the relief requested herein are sections 327(e) and 1107(b) of the Bankruptcy Code and Rule 2014 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules").

B. Current Business Operations Of The Debtors

5. Delphi and its subsidiaries and affiliates (collectively, the "Company") as of December 31, 2005 had global 2005 net sales of approximately \$26.9 billion and global assets of approximately \$17.0 billion.² At the time of its chapter 11 filing, Delphi ranked as the fifth largest public company business reorganization in terms of revenues, and the thirteenth largest public company business reorganization in terms of assets. Delphi's non-U.S. subsidiaries are not chapter 11 debtors and continue their business operations without supervision from the Bankruptcy Court.

6. The Company is a leading global technology innovator with significant engineering resources and technical competencies in a variety of disciplines, and is one of the largest global suppliers of vehicle electronics, transportation components, integrated systems and modules, and other electronic technology. The Company supplies products to nearly every major global automotive original equipment manufacturer.

7. Delphi was incorporated in Delaware in 1998 as a wholly-owned subsidiary of General Motors Corporation ("GM"). Prior to January 1, 1999, GM conducted the Company's business through various divisions and subsidiaries. Effective January 1, 1999, the assets and liabilities of these divisions and subsidiaries were transferred to the Company in accordance with the terms of a Master Separation Agreement between Delphi and GM. In connection with these transactions, Delphi accelerated its evolution from a North American-based, captive automotive supplier to a global supplier of components, integrated systems, and modules for a wide range of customers and applications. Although GM is still the Company's single largest customer, today more than half of Delphi's revenue is generated from non-GM sources.

² The aggregated financial data used in this Motion generally consists of consolidated information from Delphi and its worldwide subsidiaries and affiliates.

C. Events Leading To The Chapter 11 Filing

8. In the first two years following Delphi's separation from GM, the Company generated approximately \$2 billion in net income. Every year thereafter, however, with the exception of 2002, the Company has suffered losses. In calendar year 2004, the Company reported a net loss of approximately \$4.8 billion on \$28.6 billion in net sales.³ Reflective of a continued downturn in the marketplace, in 2005 Delphi incurred net losses of approximately \$2.4 billion on net sales of \$26.9 billion.

9. The Debtors believe that the Company's financial performance has deteriorated because of (a) increasingly unsustainable U.S. legacy liabilities and operational restrictions driven by collectively bargained agreements, including restrictions preventing the Debtors from exiting non-profitable, non-core operations, all of which have the effect of creating largely fixed labor costs, (b) a competitive U.S. vehicle production environment for domestic OEMs resulting in the reduced number of motor vehicles that GM produces annually in the United States and related pricing pressures, and (c) increasing commodity prices.

10. In light of these factors, the Company determined that it would be imprudent and irresponsible to defer addressing and resolving its U.S. legacy liabilities, product portfolio, operational issues, and forward-looking revenue requirements. Because discussions with its major unions and GM had not progressed sufficiently by the end of the third quarter of 2005, the Company commenced these chapter 11 cases for its U.S. businesses to complete the Debtors' transformation plan and preserve value for its stakeholders.

D. The Debtors' Transformation Plan

11. On March 31, 2006, the Company outlined the key tenets of its transformation plan. The Company believes that this plan will enable it to return to stable, profitable business

³ Reported net losses in calendar year 2004 reflect a \$4.1 billion tax charge, primarily related to the recording of a valuation allowance on the U.S. deferred tax assets as of December 31, 2004. The Company's net operating loss in calendar year 2004 was \$482 million.

operations and allow the Debtors to emerge from these chapter 11 cases in the first half of 2007. To complete their restructuring process, the Debtors must focus on five key areas. First, Delphi must modify its labor agreements to create a competitive arena in which to conduct business. Second, the Debtors must conclude their negotiations with GM to finalize GM's financial support for the Debtors' legacy and labor costs and to ascertain GM's business commitment to the Company. Third, the Debtors must streamline their product portfolio to capitalize on their world-class technology and market strengths and make the necessary manufacturing alignment with their new focus. Fourth, the Debtors must transform their salaried workforce to ensure that the Company's organizational and cost structure is competitive and aligned with its product portfolio and manufacturing footprint. Finally, the Debtors must devise a workable solution to their current pension situation.

12. On December 18, 2006, the Debtors marked another milestone in their chapter 11 cases with the announcement of two significant agreements. The first of these was an equity purchase and commitment agreement (the "Equity Purchase and Commitment Agreement") with affiliates of Appaloosa Management L.P., Cerberus Capital Management, L.P., and Harbinger Capital Partners Master Fund I, Ltd., as well as Merrill Lynch & Co. and UBS Securities LLC (collectively, the "Plan Investors"). Under the Equity Purchase and Commitment Agreement, the Plan Investors have agreed to invest up to \$3.4 billion in preferred and common equity in the reorganized Delphi to support the Debtors' transformation plan. (The Equity Purchase and Commitment Agreement is subject to the completion of due diligence, satisfaction or waiver of numerous other conditions (including Delphi's achievement of consensual agreements with its principal U.S. labor unions and GM), and the non-exercise by either Delphi or the Plan Investors of certain termination rights.) The second agreement was a plan framework support agreement (the "Plan Framework Support Agreement") with the Plan Investors and GM. The Plan Framework Support Agreement outlines certain proposed terms of the Debtors' anticipated plan

of reorganization, including the distributions to be made to creditors and shareholders, the treatment of GM's claims, the resolution of certain pension funding issues, and the corporate governance of the reorganized Debtors. The terms of the Plan Framework Support Agreement are expressly conditioned on the Debtors' reaching consensual agreements with their U.S. labor unions and GM.

13. On January 12, 2007, this Court authorized the Debtors to execute, deliver, and implement the Equity Purchase and Commitment Agreement and the Plan Framework Support Agreement (Docket No. 6589). Although much remains to be accomplished in the Debtors' reorganization cases, the Debtors and their stakeholders are together navigating a course that should lead to a consensual resolution with their U.S. labor unions and GM while providing an acceptable financial recovery framework for the Debtors' stakeholders.

14. Upon the conclusion of the reorganization process, the Debtors expect to emerge as a stronger, more financially sound business with viable U.S. operations that are well-positioned to advance global enterprise objectives. In the meantime, Delphi will marshal all of its resources to continue to deliver high-quality products to its customers globally. Additionally, the Company will preserve and continue the strategic growth of its non-U.S. operations and maintain its prominence as the world's premier auto supplier.

Relief Requested

15. By this Application, the Debtors request authorization to employ and retain IPB as special pension benefits tax counsel, effective as of November 1, 2006. Accordingly, the Debtors respectfully request the entry of an order under sections 327(e) and 1107(b) of the Bankruptcy Code and Bankruptcy Rule 2014 authorizing the employment and retention of IPB in accordance with the terms set forth in the Affidavit of Legal Ordinary Course Professional dated November 9, 2005 and attached as Exhibit 1 to the Sollee Declaration (hereinafter, the "Ordinary Course Affidavit").

Basis For Relief

16. The Debtors submit that IPB's proposed retention meets all the prerequisites for retention of special counsel under section 327(e) of the Bankruptcy Code, which permits a debtor-in-possession, with court approval, to employ counsel for a "specified special purpose" if such employment is in the best interest of the Debtors.

The Debtors' Employment Of IPB
Is In The Best Interests Of The Estates

17. Commencing on or about November 9, 2005, the Debtors retained IPB as an ordinary course professional according to the Order Under 11 U.S.C §§ 327, 330, And 331 Authorizing Retention Of Professionals Utilized By Debtors In Ordinary Course Of Business (the "Ordinary Course Professionals Order") (Docket No. 883). It is apparent, however, that IPB will exceed the fee cap established in the Ordinary Course Professionals Order. In light of this, pursuant to the Ordinary Course Professionals Order, if IPB is to continue rendering the services that it had been engaged by the Debtors as an ordinary course professional to perform, IPB must be formally retained by the Debtors. Therefore, the Debtors request that IPB be retained as special pension benefits tax counsel to the Debtors in these chapter 11 cases.

18. IPB is especially attuned to the unique employee benefits issues that arise in the Debtors' industry. IPB is a law firm founded in 1936 that practices exclusively in the areas of tax, employee benefits, and estate planning, with offices in Washington, D.C. and Los Angeles, California. Most importantly for purposes of this Application, approximately half of IPB's 28 attorneys have extensive experience in legal services relating to employee benefits, and several of those attorneys have had experience in preparing private letter ruling requests for the Internal Revenue Service that involve pension issues. Accordingly, the Debtors continue to believe that IPB is well-qualified to serve as special pension benefits tax counsel in these chapter 11 cases in an efficient and effective manner.

19. The Debtors believe that the continued employment of IPB will enhance, and will not duplicate, the employment of any of the other professionals retained by the Debtors to perform specific tasks that are unrelated to the work to be performed by IPB as special pension benefits tax counsel to the Debtors. The Debtors understand that IPB will work with the other professionals retained by the Debtors to avoid any such duplication.

Services To Be Rendered By IPB

20. The Debtors wish to retain IPB to provide the Debtors with legal advice and services regarding the Debtors' employment, compensation, and employee benefit plans and arrangements; corporate, employee benefits, and employment tax matters; representation before federal agencies, Congress, and the courts; and related issues.

21. IPB has indicated its desire and willingness to represent the Debtors as set forth herein and to render the necessary professional services as special pension benefits tax counsel to the Debtors.

22. The Debtors may request that IPB undertake specific matters beyond the scope of the responsibilities set forth above. Should IPB agree in its discretion to undertake any such matter, the Debtors will seek further order of this Court.

Disinterestedness Of Professionals

23. Section 327(e) does not require that IPB and its attorneys be "disinterested persons" as defined in section 101(14) of the Bankruptcy Code. Rather, section 327(e) of the Bankruptcy Code requires that IPB not represent or hold any interest adverse to the estates or the Debtors with respect to the matters on which IPB is to be employed. As discussed above, the employment of IPB as special pension benefits tax counsel to the Debtors is in the best interests of the Debtors.

24. The Sollee Declaration filed in support of this Application contains information available to date on IPB's connections with other parties-in-interest, as required by Bankruptcy

Rule 2014(a). According to the Sollee Declaration, IPB, its partners, counsel, and associates do not hold or represent any interest adverse to the Debtors, their creditors, any other party-in-interest in these chapter 11 cases, their respective attorneys and investment advisors, the U.S. Trustee, or any person employed therein, with respect to the matters on which IPB is to be employed.

25. IPB has disclosed to the Debtors that IPB has in the past represented, currently represents, and likely in the future will represent, certain of the Debtors' creditors and other parties-in-interest in matters unrelated to the Debtors or their chapter 11 cases, and in certain matters related to these chapter 11 cases, but unrelated to the matters on which IPB is to be employed. IPB does not believe that the foregoing raises any actual or potential conflict of interest for IPB relating to the representation of the Debtors as their special pension benefits tax counsel in these chapter 11 cases, but such relationships are disclosed out of an abundance of caution. The Debtors understand that, to vitiate any actual or potential conflicts of interest, IPB will not assist the Debtors in connection with their analysis, negotiations, and litigation, if any, with parties with whom IPB has existing client relationships, and that Skadden, Arps, Slate, Meagher, & Flom LLP ("Skadden") (or other counsel if Skadden has a conflict), instead, will handle any such tasks.

Professional Compensation

26. IPB intends to apply to this Court for compensation and reimbursement of expenses in accordance with sections 330(a) and 331 of the Bankruptcy Code, the Bankruptcy Rules, applicable guidelines established by the U.S. Trustee, and orders of this Court.⁴ IPB acknowledges that all compensation will be subject to this Court's review and approval, after notice and a hearing.

⁴ If the requested relief is granted and the Debtors are authorized to employ and retain IPB as special pension benefits tax counsel, effective as of November 1, 2006, IPB will be required to submit fee applications with this Court for only those periods including and following November 1, 2006.

27. Under the applicable provisions of the Bankruptcy Code, and subject to the approval of this Court, the Debtors propose to pay IPB its rates as disclosed in the Ordinary Course Affidavit. IPB's hourly rates for the lawyers expected to provide the Pension Benefit Services range from \$725 to \$200, and the rate is \$200 for paralegals and most other paraprofessionals. These hourly rates will remain in effect until the earlier of the completion of the PLR requests and related activities or December 31, 2007. With respect to Pension Benefits Services, if any, provided after January 1, 2008, IPB reserves the right to adjust its hourly rates in accordance with the firm's annual, general adjustment to its attorneys' and paraprofessional rates as may be made thereafter. IPB's hourly billable rates include its general overhead and internal charges associated with its practice.

28. No arrangement is proposed between the Debtors and IPB for compensation to be paid in these chapter 11 cases other than as set forth above, in the Ordinary Course Affidavit, and in the Sollee Declaration.

29. At the Debtors' request, IPB has assisted the Debtors in connection with their employee benefits tax issues since October 8, 2005, but IPB is expected to exceed the fee cap established in the Ordinary Course Professionals Order for work performed on and after November 1, 2006, and hence the Debtors request IPB's retention to be effective nunc pro tunc to November 1, 2006.

Conclusion

30. For the foregoing reasons, the Debtors submit that the employment of IPB as the Debtors' special pension benefits tax counsel on the terms set forth herein is in the best interests of the estates.

Notice

31. Notice of this Motion has been provided in accordance with the Amended Eighth Supplemental Order Under 11 U.S.C. §§ 102(1) And 105 And Fed. R. Bankr. P. 2002(m), 9006, 9007, And 9014 Establishing Omnibus Hearing Dates And Certain Notice, Case Management, And Administrative Procedures, entered by this Court on October 26, 2006 (Docket No. 5481). In light of the nature of the relief requested, the Debtors submit that no other or further notice is necessary.

Memorandum Of Law

32. Because the legal points and authorities upon which this Application relies are incorporated herein, the Debtors respectfully request that the requirement of the service and filing of a separate memorandum of law under Rule 9013-1(b) of the Local Bankruptcy Rules for the United States Bankruptcy Court for the Southern District of New York be deemed satisfied.

WHEREFORE, the Debtors respectfully request that this Court enter an order (a) authorizing the Debtors to employ and retain IPB as their special pension benefits tax counsel to perform the services set forth herein, nunc pro tunc to November 1, 2006, and (b) granting the Debtors such other and further relief as is just.

Dated: New York, New York
January 31, 2007

DELPHI CORPORATION, on behalf of itself and certain
of its subsidiaries and affiliates, as Debtors and Debtors-in-
Possession

By: /s/ John D. Sheehan
Name: John D. Sheehan
Title: Vice President, Chief Restructuring Officer,
and Controller

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----X
In re : Chapter 11
DELPHI CORPORATION, et al., : Case No. 05-44481 (RDD)
Debtors. : (Jointly Administered)
-----X

ORDER UNDER 11 U.S.C. §§ 327(e) AND 1107(b) AND FED. R. BANKR. P. 2014
AUTHORIZING EMPLOYMENT AND RETENTION OF IVINS, PHILLIPS & BARKER
AS SPECIAL PENSION BENEFITS TAX COUNSEL
TO DEBTORS NUNC PRO TUNC TO NOVEMBER 1, 2006

("IPB RETENTION ORDER")

Upon the application, dated January 31, 2007 (the "Application"), of Delphi Corporation and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), for an order (the "Order") under 11 U.S.C. §§ 327(e) and 1107(b) and Fed. R. Bankr. P. 2014 authorizing the employment and retention of Ivins, Phillips & Barker ("IPB") as special pension benefits tax counsel to the Debtors; and upon the Declaration And Disclosure Of William L. Sollee, Jr. In Support Of Application For Entry Of Order Under 11 U.S.C. §§ 327(e) And 1107(b) and Fed. R. Bankr. P. 2014 Authorizing Employment And Retention Of Ivins, Phillips & Barker As Special Pension Benefits Tax Counsel To Debtors Nunc Pro Tunc To November 1, 2006, executed on January 31, 2007; and this Court having determined that the relief requested in the Application is in the best interests of the Debtors, their estates, their creditors, and other parties-in-interest; and it appearing that proper and adequate notice of the Application has been given and that no other or further notice is necessary; and after due deliberation thereon; and good and sufficient cause appearing therefor, it is hereby

ORDERED, ADJUDGED, AND DECREED THAT:

1. The Application is GRANTED.
2. The Debtors' employment of IPB as their special pension benefits tax counsel, pursuant to the Application, is approved under sections 327(e) and 1107(b) of the Bankruptcy Code and Rule 2014 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"), with approval of such employment being effective as of November 1, 2006.
3. IPB shall be compensated in accordance with the standards and procedures set forth in sections 330 and 331 of the Bankruptcy Code and all applicable Bankruptcy Rules, Local Bankruptcy Rules for the United States Bankruptcy Court for the Southern District of New York (the "Local Rules"), guidelines established by the Office of the United States Trustee, and further orders of this Court.
4. This Court shall retain jurisdiction to hear and determine all matters arising from the implementation of this Order.
5. The requirement under Local Rule 9013-1(b) for the service and filing of a separate memorandum of law is deemed satisfied by the Application.

Dated: New York, New York
February __, 2007

UNITED STATES BANKRUPTCY JUDGE

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----X
In re : Chapter 11
DELPHI CORPORATION, et al., : Case No. 05-44481 (RDD)
Debtors. : (Jointly Administered)
-----X

DECLARATION AND DISCLOSURE OF WILLIAM L. SOLLEE, JR. IN SUPPORT OF
APPLICATION FOR ENTRY OF ORDER UNDER 11 U.S.C. §§ 327(e) AND 1107(b) AND
FED. R. BANKR. P.2014 AUTHORIZING EMPLOYMENT AND RETENTION OF IVINS,
PHILLIPS & BARKER AS SPECIAL PENSION BENEFITS TAX COUNSEL
TO DEBTORS NUNC PRO TUNC TO NOVEMBER 1, 2006

I, William L. Sollee, Jr., declare under penalty of perjury as follows:

1. I am a shareholder in the law firm of Ivins, Phillips & Barker ("IPB"), which maintains offices in Washington, D.C. and Los Angeles, California. The name, address, and telephone number for IPB are as follows:

Ivins, Phillips & Barker
1700 Pennsylvania Ave., NW
Suite 600
Washington, D.C. 20006
Telephone: (202) 393-7600
Facsimile: (202) 393-7601

2. I am a member in good standing of the bar of the State of Maryland and of the bar of the District of Columbia.

3. I submit this declaration (this "Declaration"), pursuant to Rule 2014 of the Federal Rule Bankruptcy Procedure (the "Bankruptcy Rules") and Rule 2014-1 of the Local Bankruptcy Rules for this Court (the "Local Rules"), in connection with the application of Delphi Corporation ("Delphi" or the "Company") and certain of its subsidiaries and affiliates, debtors

and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), for an order, pursuant to sections 327(e) and 1107(b) of Title 11, United States Code, 11 U.S.C. §§ 101 et seq. (the "Bankruptcy Code"), authorizing the retention and employment of IPB as special pension benefits tax counsel, nunc pro tunc to November 1, 2006 (the "Application").¹ This Declaration shall also constitute IPB's disclosure of compensation required by Bankruptcy Rule 2016(b), Local Rule 2016-1, and Section 329 of the Bankruptcy Code.

4. I am authorized to make this Declaration on IPB's behalf and, unless otherwise stated, I have personal knowledge of the facts set forth herein. Certain disclosures herein relate to matters within the knowledge of other attorneys at IPB and are based on information provided to me by them.

IPB's Retention And Representation

5. Based on the consistently high-quality legal service provided by IPB to Delphi's tax department over the past several years, IPB was selected by the Debtors to provide legal advice and services regarding the Debtors' compensation and employee benefit plans and arrangements and related issues. See Affidavit of Legal Ordinary Course Professional dated November 9, 2005 and attached as Exhibit 1 hereto. More specifically, IPB was also retained to prepare a minimum funding waiver request and an Internal Revenue Code ("Code") § 414(l) transfer request that are to be submitted to the Internal Revenue Service (hereinafter, "PLR requests") on behalf of Delphi. Hereinafter, the services described in this paragraph will be referred to as "Pension Benefit Services."

6. In connection with the Pension Benefit Services, IPB, under the direction of the Delphi tax staff, is reviewing documents, including Delphi's plan documents and financial

¹ Capitalized terms not otherwise defined herein shall have the meanings ascribed to them in the Application.

statements, drafting, revising and editing the PLR requests, advising Delphi on employee benefit plan matters related to the PLR requests, and performing related tasks.

7. Founded in 1936, IPB is a law firm that practices exclusively in the areas of tax, employee benefits, and estate planning. Approximately half of IPB's 28 attorneys have extensive experience in legal services relating to employee benefits, and several of those attorneys have experience preparing private letter ruling requests involving pension benefit issues. I understand that the Debtors selected IPB as its counsel with respect to the Pension Benefits Services because IPB is a national leader in the provision of legal services relating to both employee benefits issues generally and pension benefit issues specifically. In connection therewith, IPB has become familiar with the pension benefit issues relevant to Delphi and the PLR requests.

8. In light of IPB's existing client representations on unrelated matters and, as discussed below, the Debtors' engagement of Skadden, Arps, Slate, Meagher, & Flom LLP ("Skadden") as general bankruptcy counsel, along with their retention of (a) Shearman & Sterling LLP ("Shearman") as special counsel; (b) O'Melveny & Myers LLP ("O'Melveny") as special labor counsel; (c) Wilmer Cutler Pickering Hale and Door LLP ("WCPHD") as special regulatory counsel; (d) Banner & Witcoff, Ltd ("Banner"), as special intellectual property counsel; (e) Cantor Colburn LLP ("Cantor") as special patent counsel; (g) Butzel Long, PC ("Butzel") as special commercial litigation counsel; and (h) Groom Law Group Chartered ("Groom" and collectively with the other professionals the Debtors retain by order of the Court in their chapter 11 cases, the "Other Special Counsel") as special employee benefits counsel, IPB will not be responsible for and will not undertake any representation of the Debtors with respect to either (x) advising the Debtors concerning specific contracts and claims of certain of IPB's existing clients, or (y) reviewing, interpreting, or commenting on the specific contracts and

claims of certain of IPB's existing clients. These existing client relationships, and the scope of the carve-out from IPB's retention, are discussed more fully below.

9. I understand that the Debtors may request that IPB undertake specific matters beyond the limited scope of the responsibilities set forth above. Should IPB agree in its discretion to undertake any such matter, it is IPB's understanding that the Debtors shall seek further order of this Court authorizing IPB's retention for such additional purposes.

10. IPB recognizes the need to, and will, take all steps reasonably necessary, together with Skadden, as the Debtor's general bankruptcy counsel, and the Other Special Counsel, to ensure that there is no duplication of effort or work between Skadden and the Other Special Counsel, on the one hand, and IPB on the other hand, and will continue to do so. It is IPB's intention that the estates should receive the best value possible from the efficient coordination of work among its counsel. IPB believes that its lawyers and Skadden and the Other Special Counsel have to date delineated clearly, and will continue to delineate clearly, the division of work between them, so as to avoid any duplication of effort and to maximize the efficiencies of the proposed arrangement.

11. IPB does not hold any claim against and is not owed any money on account of any services provided to any of the Debtors prior to the petition date.²

IPB's Disclosure Procedures

12. Skadden forwarded to IPB a list of the principle parties-in-interest in these chapter 11 cases, including the Debtors' and Delphi's domestic and foreign subsidiaries, joint owners of subsidiaries, directors, officers, key executives, lenders, insurers, underwriters, unions, major

² It should be noted that on December 13, 2006, IPB sold, transferred, and assigned to Hain Capital Holdings, LLC ("Hain Capital") all of its right, title, interest, claims, and causes of action in and to, or arising under or in connection with, its claim in the amount of \$25,061.30 against Delphi Automotive Systems LLC. On December 27, 2006, Hain Capital filed a Notice Of Transfer Of Claim (Docket No. 6538) with this Court.

equity- and note-holders, customers, vendors, and counterparties to major leases and contracts, among other entities with possible connections to these cases. The entities referenced in this paragraph are referred to collectively as the "Interested Parties."

13. In preparing this Declaration, I implemented procedures developed by IPB to ensure compliance with the requirements of the Bankruptcy Code and the Bankruptcy Rules regarding the retention of IPB as special counsel in the Debtors' chapter 11 cases (the "IPB Disclosure Procedures"). The statements and disclosures contained herein are based on the results of the IPB Disclosure Procedures. Pursuant to the IPB Disclosure Procedures, I performed, or caused to be performed, the following actions to identify the parties relevant to this Declaration and to ascertain IPB's connections to the Interested Parties:

- (a) I directed IPB personnel to compare the list of Interested Parties to the names that IPB has compiled in a master client database from its conflict clearance and billing records, comprised of the names of the entities for which any attorney time charges have been billed since January 1, 2003 (the "Client Database"). The Client Database includes the name of each current or former client, the names of the parties who are or were related or adverse to such current or former client in the matters on which we represented the client, and the names of the IPB personnel who are or were responsible for current or former matters for each such client.
- (b) Any matches between the Client Database and the list of Interested Parties were identified (the "Client Matches").
- (c) IPB personnel then reviewed the Client Matches and deleted obvious name coincidences and individuals or entities that were adverse to IPB's client in both this matter and the respective matters referenced in the Client Matches. The remaining client connections were compiled for purposes of this Declaration.

IPB's Connections

14. The disclosures in this subsection are the product of implementing the IPB Disclosure Procedures, and they disclose IPB's connections with the Interested Parties for purposes of Bankruptcy Rule 2014.

A. Representations Adverse To Delphi.

15. Delphi, on behalf of itself and its affiliates, has waived certain non-disqualifying conflicts and agreed that IPB may represent other of its current and future clients on a basis adverse to Delphi in any matter, including with respect to the Company's pending chapter 11 cases, provided such other engagements are not related directly to the Pension Benefit Services being provided by IPB. With respect to such engagements, IPB represents General Motors Corporation on matters adverse or potentially adverse to the Debtors.

16. In general, IPB lawyers who are involved in representing its other clients on matters adverse or potentially adverse to the Debtors have not been and will not be involved in providing any of the Pension Benefit Services to Delphi.

B. Representations Of Interested Parties Or Their Affiliates.

17. IPB previously or currently represents and may represent in the future, in matters wholly unrelated to these chapter 11 cases, the following Interested Parties or, in some instances, their affiliates:³

Allegney Technologies; AT&T Wireless; Baker Hughes Incorporated; Bank of New York; BASF Corporation; Bayer AG; Caterpillar, Inc.; DaimlerChrysler Corp., US; Dana Corporation; Delphi Corporation; Entergy Services, Inc.; Exxon Mobil Corp.; Federal Express Corporation; Ford Motor Co.; General Electric Capital Corporation; General Electric Co. Inc.; General Motors Corp.; Hewlett Packard Co.; Hitachi Automotive Products; Hitachi Ltd.; Hitachi Chemical Asia Pacific; IBM Corporation; Jeffries & Company, Inc.; John Deere; Johnson Controls Inc. (JCI); Lockheed Martin Corp.; Milliken Company; Morris, Nichols, Arsht & Tunnell; Motorola, Inc.; National Semiconductor Corporation; PSE&G NJ; Raytheon Company; Shell Oil; TRW; TRW Automotive; Visteon Automotive Systems; Vulcan Ventures, Inc.; Watson Wyatt & Company; & Wilmington Trust Company.

³

In order to maintain consistency between the list of Interested Parties provided to IPB and the disclosures in Paragraphs 15 through 17, the names of these entities are written the same way as they appear on that list even though in many instances the names on the list are incomplete or fail to reflect that certain entities have since been merged into or otherwise acquired by others.

18. Some of our attorneys, in the context of their personal finances, may directly or indirectly own publicly traded securities in the Debtors or certain non-Debtor Interested Parties. We have not listed or inquired about those connections with specificity because we do not believe they have any bearing on our representation of Delphi with respect to the Pension Benefit Services.⁴

19. To the best of my knowledge, neither IPB, nor its partners, counsel, or associates have any connections to (A) the Assistant U.S. Trustee for Region 2, her staff, or individuals employed by the Office of the United States Trustee for the Southern District of New York, Manhattan and White Plains divisions, or (B) the Bankruptcy Judge presiding over these chapter 11 cases or his chambers staff.

20. IPB has a diverse client base. From the list of Interested Parties that has been searched, no single client referenced in this Declaration accounted for more than 15% of IPB's total time billed for 2006. Excluding the three clients from the list with the largest billings, no single client accounted for more than 5% of total billings for 2006.

21. Supplementing the disclosures set forth in Paragraphs 14 through 20 above, IPB appears in cases, proceedings, and transactions involving many different professionals, including attorneys, accountants, and financial consultants, some of which may represent Interested Parties or are themselves Interested Parties. Included among those professionals are Grant Thornton LLP, William M. Mercer Inc., and Watson Wyatt & Company. As disclosed above, certain of those professionals are or have been direct clients of IPB in matters unrelated to the Debtors. In addition, IPB has in the past appeared, currently appears, and in the future is likely to appear in

⁴ I should note that IPB has a long-standing policy prohibiting all of its lawyers and support staff from using confidential information that may come to their attention in the course of their work. In this regard all IPB personnel are subject to certain ethical constraints, including a bar from trading in securities with respect to which they possess confidential information.

matters in which IPB represents the same entity, a related entity, or an entity adverse to those represented by other professionals who are Interested Parties or by other professionals that the Debtors have retained or may seek to retain or are otherwise involved in these chapter 11 cases.

22. These chapter 11 cases involve hundreds of suppliers, vendors, landlords, service providers, employees, creditors, and other parties in interest and entities referenced in Bankruptcy Rule 2014(a). IPB is continuing and will continue to review potential conflicts and connections with those entities in accordance with the IPB Disclosure Procedures and will file supplemental disclosures as appropriate.

23. Based upon the search conducted to date in accordance with the IPB Disclosure Procedures, I submit that (A) none of IPB's representations or other connections disclosed herein have resulted or will result in any actual or potential conflict of interest herein, which have not already been consented to and/or expressly waived by the Debtors, and (B) neither I, nor IPB or any partner, counsel, or associate thereof, insofar as I have been able to ascertain, holds or represents any interest adverse to the Debtors or to their estates with respect to the matters on which IPB is to be employed.

IPB's Rates And Billing Practices

24. IPB categorizes its billings by subject matter, in compliance with the applicable guidelines of the Office of the United States Trustee (the "U.S. Trustee Guidelines"). IPB acknowledges that its compensation in the Debtors' cases is subject to approval of this Court in accordance with applicable law and court rules and orders, including Sections 330 and 331 of the Bankruptcy Code, Bankruptcy Rule 2016, and the U.S. Trustee Guidelines.

25. IPB's hourly rates are set at a level designed to fairly compensate IPB for the work of its attorneys, paralegals and other paraprofessionals, and to cover fixed and routine

overhead expenses. Hourly rates vary with the experience and seniority of the individuals assigned and may be adjusted by IPB from time to time. IPB's hourly rates for the lawyers expected to provide the Pension Benefit Services range from \$725 to \$200, and the rate is \$200 for paralegals and most other paraprofessionals. These hourly rates will remain in effect until the earlier of the completion of the PLR requests and related activities or December 31, 2007. With respect to Pension Benefits Services, if any, provided after January 1, 2008, IPB reserves the right to adjust its hourly rates in accordance with the firm's annual, general adjustment to its attorneys' and paraprofessional rates as may be made thereafter.

26. IPB's current fee arrangement is to bill Debtors on a monthly basis for the normal hourly rate charged by individual IPB attorneys and other personnel who provide service to Debtors, plus expenses incurred in connection with services provided to Debtors. See Affidavit of Legal Ordinary Course Professional dated November 9, 2005 and attached hereto as Exhibit 1.

27. No promises have been received by IPB or any of its affiliates as to payment or compensation in connection with these cases other than in accordance with the Bankruptcy Code, Bankruptcy Rules, Local Rules, U.S. Trustee Guidelines, and orders of this Court. IPB has neither shared, nor agreed to share, with any person other than partners and employees of IPB, any compensation or reimbursements to be received by IPB in connection with its services rendered in these cases.

28. I acknowledge that all amounts paid to IPB during these chapter 11 cases are subject to final allowance by this Court. In the event that any fees paid or expenses reimbursed to IPB during these chapter 11 cases are disallowed, those amounts will be disgorged by IPB and returned to the Debtors or as otherwise ordered by the Court.

29. By reason of the foregoing, I believe that IPB is eligible for employment and retention by the Debtors pursuant to Section 327(e) of the Bankruptcy Code and the applicable Bankruptcy Rules and Local Bankruptcy Rules.

30. The foregoing constitutes the Declaration of IPB pursuant to Section 329 of the Bankruptcy Code and Rules 2014(a) and 2016(b) of the Bankruptcy Rules.

I declare under penalty of perjury that the foregoing is true and correct.

Dated: January 31, 2007
Washington, D.C.
Ivins, Phillips & Barker

Ivins, Phillips & Barker, Chartered

/s/ William L. Sollee, Jr.

William L. Sollee, Jr.

Exhibit 1
Ordinary Course Affidavit

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----X
In re : Chapter 11
DELPHI CORPORATION, et al., : Case No. 05-44481 (RDD)
Debtors. : (Jointly Administered)
-----X

AFFIDAVIT OF LEGAL ORDINARY COURSE PROFESSIONAL

DISTRICT OF COLUMBIA)
) ss:
)

William L. Sollee, Jr., being duly sworn, deposes and says:

1. I am a shareholder of Ivins, Phillips & Barker ("IP&B") which firm maintains offices at 1700 Pennsylvania Avenue, N.W., Suite 600, Washington, D.C. 20006.

2. Neither I, IP&B, nor any partner, auditor or other member thereof, insofar as I have been able to ascertain, has any connection with the above-captioned debtors and debtors-in-possession (the "Debtors"), their creditors, or any other party-in-interest, or their attorneys, except as set forth in this affidavit.

3. IP&B, has represented and advised the Debtors in Troy, Michigan, with respect to a broad range of aspects of the Debtors' businesses.

4. The Debtors have requested, and IP&B has agreed, to continue to represent and advise the Debtors pursuant to section 327(e) of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as amended (the "Bankruptcy Code"), with respect to such matters. Additionally, the Debtors have requested, and IP&B proposes, to render the following services to the Debtors: Legal advice and services regarding the Debtors' compensation and employee benefit plans and arrangements and related issues.

5. IP&B's current fees arrangement is to bill Debtors on a monthly basis for the normal hourly rate charged by individual IP&B attorneys and other personnel who

provide services to Debtors, plus expenses incurred in connection with services provided to Debtors.

6. Except as set forth herein, no promises have been received by IP&B or any partner, auditor or other member thereof as to compensation in connection with these chapter 11 cases other than in accordance with the provisions of the Bankruptcy Code, the Federal Rules of Bankruptcy Procedure, the Local Rules, orders of this Court, and the Fee Guidelines promulgated by the Executive Office of the United States Trustee.

7. IP&B has no agreement with any entity to share with such entity any compensation received by IP&B.

8. IP&B and its partners, auditors, and other members may have in the past represented, currently represent, and may in the future represent entities that are claimants of the Debtors in matters totally unrelated to these pending chapter 11 cases. IP&B does not and will not represent any such entity in connection with these pending chapter 11 cases and does not have any relationship with any such entity, attorneys, or accountants that would be adverse to the Debtors or their estates.

9. Neither I, IP&B, nor any partner, auditor or other member thereof, insofar as I have been able to ascertain, holds or represents any interest adverse to the Debtors, or their estates in the matters upon which IP&B is to be engaged.

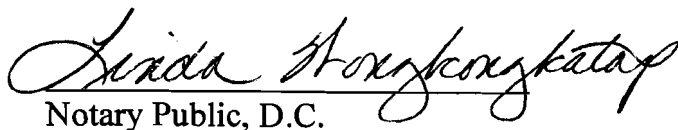
10. The foregoing constitutes the statement of IP&B pursuant to sections 329 and 504 of the Bankruptcy Code and Bankruptcy Rules 2014 and 2016(b).

FURTHER AFFIANT SAYETH NOT



WILLIAM L. SOLLEE, JR.

Subscribed and sworn before me
this 9th day of November, 2005.



Notary Public, D.C.

My Commission Expires: 12/14/2007